

## **EXHIBIT 2**



Department of the Treasury  
Internal Revenue Service  
Independent Office of Appeals  
130 South Elmwood Avenue  
Suite 125  
Buffalo, NY 14202

MARC WASSERMAN PC  
MARC WASSERMAN  
105 CREEK CROSSING BLVD  
HAINESPORT, NJ 01810

**Date:**

7-18-2024

**Person to contact:**

Name: Thaddeus J Chmiel  
Employee ID Number: 1000620706  
Phone: (716) 961-5150  
Hours: 7:00 AM - 2:30 PM EST

**Re:**

e-File Appeal

**EFIN:**

224408 and all related EFIN's

Dear Mr. Wasserman:

We received your appeal about your suspension from participation in IRS e-file.

We suspended you from participation in IRS e-file for 2 years.

We sustained the decision made by the Director, Electronic Products & Services Support, to deny, suspend, or expel your participation for the following reasons:

- You failed to pay (either in full or through a payment arrangement) or otherwise appropriately address a federal, state, or local tax liability.

You can reapply to the program after the denial period or sooner, if you resolve the suitability issues.

Our decision is final.

If we suspend, deny, or expel a provider, principal, or responsible official from participation in IRS e-file, every related entity (including those that listed the suspended, denied, or expelled principal or responsible official on its IRS e-file application) may also be suspended, denied, or expelled.

We made this decision in accordance with Section 8 of Revenue Procedure 2007-40 in conjunction with Publications 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns, and 3112, IRS e-file Application and Participation.

You can find the requirements for participation in IRS e-file in Publication 3112, IRS e-file Application and Participation.

If you have questions, you can contact the person listed above.

Sincerely,

Matthew S. Holden

Digitally signed by Matthew S.  
Holden  
Date: 2024.07.18 07:09:52 -04'00'

Matthew S Holden  
Appeals Team Manager

Enclosures:  
IRS Appeals Survey

cc: